

ACCOUNT BALANCES – 3 years

| | | |
|-------|-------------|-----------------------------------|
| 556.2 | AC01 | Checking Account |
| 556.2 | AC02 | Savings Account |
| 556.2 | AC03 | Matured CD or Savings Certificate |
| 556.9 | AC05 | Money on Deposit to Secure Fund |
| 556.9 | AC06 | Security Deposits |
| 556.9 | AC07 | Unidentified Deposits |
| 556.9 | AC08 | Suspense Accounts |

AGGREGATE

| | | |
|-------|--------------|---------------------|
| 556.9 | *AC99 | Aggregate Reporting |
|-------|--------------|---------------------|

UNCASHED CHECKS – 3 years

| | | |
|--------|-------------|--------------------------------|
| 556.2B | CK01 | Cashiers Checks |
| 556.2B | CK02 | Certified Checks |
| 556.2B | CK03 | Registered Checks |
| 556.2B | CK04 | Treasurer's Checks |
| 556.2B | CK05 | Drafts |
| 556.2C | CK06 | Warrants |
| 556.2B | CK07 | Money Orders |
| 556.2A | CK08 | Traveler's Checks - 15 years |
| 556.2B | CK09 | Foreign Exchange Checks |
| 556.9 | CK10 | Expense Checks |
| 556.9 | CK11 | Pension Checks |
| 556.9 | CK12 | Credit Checks or Memos |
| 556.9 | CK13 | Vendor Checks |
| 556.9 | CK14 | Checks Written Off to Income |
| 556.2B | CK15 | Outstanding Official Checks |
| 556.2 | CK16 | CD Interest Checks |
| 556.2A | CK17 | Express Money Orders - 7 years |

EDUCATIONAL SAVINGS ACCOUNTS -3 years

| | | |
|-------|-------------|--------------|
| 556.7 | CS01 | Cash |
| 556.7 | CS02 | Mutual Funds |
| 556.7 | CS03 | Securities |

LOCAL GOVN'T / COURT DEPOSIT - 2 years

| | | |
|-------|-------------|----------------------|
| 556.8 | CT01 | Escrow Funds |
| 556.8 | CT02 | Condemnation Awards |
| 556.8 | CT03 | Missing Heir's Funds |
| 556.8 | CT04 | Suspense Account |
| 556.8 | CT05 | Other Court Deposit |
| 556.8 | CT06 | Child Support |
| 556.8 | CT08 | Accounts Payable |
| 556.8 | CT09 | Victim's Restitution |
| 556.8 | CT10 | Miscellaneous Checks |

HEALTH SAVINGS PLANS – 3 years

| | | |
|-------|-------------|-----------------------------------|
| 556.7 | HS01 | Health Savings Account |
| 556.7 | HS02 | Health Savings Account Investment |

INSURANCE - 3 years

| | | |
|-------|-------------|---|
| 556.9 | IN01 | Individual Policy Benefits of Claim Payment |
| 556.9 | IN02 | Group Policy Benefits or Claim Payments |
| 556.3 | IN03 | Proceeds Due Beneficiaries |
| 556.3 | IN04 | Proceeds from Matured Policies, Endow., annuities |
| 556.9 | IN05 | Premium Refunds |
| 556.9 | IN06 | Unidentified Remittances |
| 556.3 | IN07 | Other Amount Due Under Policy Terms: Whole life term or endowment or annuity or supplementary |

| | | |
|--------|-------------|--|
| 556.9 | IN08 | Agent Credit Balances |
| 556.9 | IN09 | Retained Asset Account |
| 556.3A | IN10 | Proceeds or shares of stock from demutualization |

TRADNL IRA, SEP IRA SARSEP IRA&SIMPLE IRA – 3 years

| | | |
|-------|-------------|--------------|
| 556.7 | IR01 | Cash |
| 556.7 | IR02 | Mutual Funds |
| 556.7 | IR03 | Securities |

ROTH IRA – 3 years

| | | |
|-------|-------------|--------------|
| 556.7 | IR05 | Cash |
| 556.7 | IR06 | Mutual Funds |
| 556.7 | IR07 | Securities |

MINERAL PROCEEDS and MINERAL INTERESTS - 3 years

| | | |
|-------|-------------|----------------------|
| 556.9 | MI01 | Net Revenue |
| 556.9 | MI02 | Royalties |
| 556.9 | MI03 | Overriding Royalties |
| 556.9 | MI04 | Production Payments |
| 556.9 | MI05 | Working Interest |
| 556.9 | MI06 | Bonuses |
| 556.9 | MI07 | Delay Rentals |
| 556.9 | MI08 | Shut-in Royalties |
| 556.9 | MI09 | Minimum Royalties |

MISC. CHECKS and TANGIBLE PROPERTY - 3 years

| | | |
|-------|-------------|---------------------------------------|
| 556.9 | MS01 | Wages, Payroll, Salary - 1 year |
| 556.9 | MS02 | Commissions - 1 year |
| 556.9 | MS03 | Worker's Compensation |
| 556.9 | MS04 | Payment of Goods & Services |
| 556.9 | MS05 | Customer Overpayments |
| 556.9 | MS06 | Unidentified Remittances |
| 556.9 | MS07 | Unrefunded Overcharges |
| 556.9 | MS08 | Accounts Payable |
| 556.9 | MS09 | Credit Balances & Accounts Receivable |
| 556.9 | MS10 | Discounts Due |

MISC. CHECKS and TANGIBLE PROPERTY - 3 years (cont.)

| | | |
|-------|-------------|---|
| 556.9 | MS11 | Refunds Due |
| 556.9 | MS12 | Unredeemed Gift Cards & Gift Certificates |
| 556.9 | MS13 | Unclaimed Loan Collateral |
| 556.7 | MS14 | Pension & Profit Share Plans (IRA, KEOGH) |
| 556.6 | MS15 | Dissolution / Liquidation - 1 year |
| 556.9 | MS16 | Misc. Outstanding Checks |
| 556.9 | MS17 | Misc. Intangible Property |
| 556.9 | MS18 | Suspense Liabilities |
| 556.9 | MS19 | Uncashed rebates |
| 556.9 | MS20 | Gambling Winnings |

SECURITIES - 3 years

| | | |
|-------|-------------|--|
| 556.5 | SC01 | Dividends |
| 556.9 | SC02 | Interest (Bond Coupon) |
| 556.5 | SC03 | Principal Repayments |
| 556.5 | SC04 | Equity Payments |
| 556.5 | SC05 | Profits |
| 556.5 | SC06 | Funds Paid to Purchase Shares |
| 556.5 | SC07 | Funds for Stocks & Bonds |
| 556.5 | SC08 | Shares of Stock (returned by Post Office) |
| 556.5 | SC09 | Cash for Fractional Shares |
| 556.5 | SC10 | Unexchanged Stock of Successor Corp. |
| 556.5 | SC11 | Other Certificate of Ownership |
| 556.5 | SC12 | Underlying Shares or Other Outstanding certs |
| 556.5 | SC13 | Funds for Liquidation |
| 556.9 | SC14 | Debentures |
| 556.5 | SC15 | U.S. Government Securities |
| 556.5 | SC16 | Mutual Fund Shares |
| 556.9 | SC17 | Warrants (Rights) |
| 556.9 | SC18 | Matured Bond Principal |
| 556.5 | SC19 | Dividend Reinvestment Plans |
| 556.5 | SC20 | Credit Balances |

SAFE DEPOSIT BOXES - 3 years

| | | |
|---------|-------------|---------------------------|
| 556.2.4 | SD01 | Safe Deposit Box Contents |
| 556.2.4 | SD02 | Other Safekeeping |
| 556.2.4 | SD03 | Other Tangible Property |

TRUST, INVESTMENT & ESCROW ACCOUNTS - 3 years

| | | |
|-------|-------------|----------------------------------|
| 556.7 | TR01 | Paying Agents Accounts |
| 556.7 | TR02 | Undelivered Uncashed Dividends |
| 556.7 | TR03 | Funds Held in Fiduciary Capacity |
| 556.7 | TR04 | Escrow Accounts |
| 556.7 | TR05 | Trust Vouchers |

UTILITIES - 1 year

| | | |
|-------|-------------|--|
| 556.4 | UT01 | Utility Deposits |
| 556.9 | UT02 | Membership Fees - 3 years |
| 556.4 | UT03 | Refunds or Rebates |
| 556.9 | UT04 | Capital Credit Distributions - 3 years |

*Aggregate includes ALL records without detail, less than \$50 reported or where the owner is unknown. Only ONE Aggregate per report



PROPERTY TYPE CODES AND THEIR IOWA CODE SECTIONS

